

SUPPLEMENTAL DOCUMENTATION CHECKLIST - APPLICATIONS

CITY OF BIRMINGHAM, ALABAMA
FINANCE DEPARTMENT - TAX AND LICENSE ADMINISTRATION DIVISION
710 NORTH 20TH STREET, ROOM TL-100 CITY HALL
BIRMINGHAM, AL 35203
(205) 254-2198 OFFICE • (205) 254-2963 FAX
WEBSITE: www.informationbirmingham.com

REQUIREMENT TO REGISTER. All persons, firms, corporations, and other legal entities having business activities within the City of Birmingham are required by law and/or ordinance to register with the City of Birmingham Finance Department. The "Application for Tax Certificate (ATC)" form, which can be obtained in the office of the Tax and License Administration (Revenue) Division of the City of Birmingham Finance Department, is used for such registration purposes. **The ATC form must be completed fully**, and must be accompanied by all required documentation as indicated below. (See "Applications for Non-Controlled Licenses".) The Application for Tax Certificate (ATC) form can be downloaded from the City of Birmingham's website <<www.informationbirmingham.com>> Failure to complete the ATC form fully and/or failure to supply the necessary additional documentation may delay processing of your application which, in turn, may delay receipt of tax forms and/or issuance of your City business license. If have questions about this information, or if you need assistance with completing an application form, please contact our office at (205) 254-2198.

APPLICATIONS FOR NON-CONTROLLED LICENSES. If you are applying to register a new, non-controlled business with the City of Birmingham, please furnish the documents and/or information indicated below:

1. **All Applicants** - Furnish the completed and signed "Application for Tax Certificate (ATC) Form".
2. **Sole Proprietorships, Partnerships** - Furnish copy/copies of valid drivers license of sole proprietor and/or all partners.
3. **Alabama Corporations** - Furnish copies of Articles of Incorporation filed with the Alabama Secretary of State and a copy or copies of valid driver's licenses of principal officers.
4. **"Foreign" Corporations** (Incorporated in a state other than Alabama) - Furnish copies of Articles of Incorporation; Copy of your letter of authorization to do business in the State of Alabama obtained from the Alabama Secretary of State; and, a copy or copies of valid driver's licenses of principal officers.
5. **Food/Eating Establishments** - Furnish a copy of a valid Health Department Permit. Such businesses include restaurants, lounges, food stores, convenience stores, snack bars, mobile food vendors, etc.
6. **Day Care Centers** - Furnish valid "Zoning Certificate of Operation (ZCO); and copy of County or State Day Care License (issued through the County or State Department of Human Resources).
7. **Home Occupations/Home Offices** - Furnish copy of "Home Occupation Certificate of Agreement". Contact Larry Young of the Department of Planning, Engineering and Permits at (205) 254-2211.
8. **State Certified, State Regulated, or State Licensed Occupations** - Furnish copies of evidence of State licensing, or State certification cards for the following occupations: Burglar Alarm Companies (Installation and Monitoring); Master Electricians; Master Plumbers; Master Gas Fitters; Master Plumbers and Gas Fitters; Heating and Air Conditioning (HVAC) Contractors; Tree Pruning and/or Tree Surgery; and Landscape Architects or Landscape Gardeners.
9. **Transient Vendors/ Special Events Licenses** - Contact the Tax and License Administration (Revenue) Division at (205) 254-2198 for details of the specific application procedures and prerequisites for issuance of such licenses.
10. **Other** - If you are unsure whether your business requires special certification, licensing, or approval, please contact the Tax and License Administration (Revenue) Division for additional information at (205) 254-2198.

APPLICATIONS FOR CONTROLLED LICENSES. Controlled licenses are granted only through a specific approval process. Controlled licenses cannot be issued by the Tax and License Administration (Revenue) Division without the proper approval of specific authorities such as the Birmingham City Council. Such controlled license include the following:

1. **Alcoholic Beverage Licenses;**
2. **Dance Establishments Serving Alcohol;**
3. **Dancers and/or Performers in Division II Dance Establishments;**
4. **Pool Tables; Junk Yards;**
5. **Solid Waste Facilities**

IMPORTANT NOTE: APPLICATIONS FOR CONTROLLED LICENSES ARE TAKEN BY APPOINTMENT ONLY. Please contact the Tax and License Administration (Revenue) Division at (205) 254-2198 for details of the specific application procedures and prerequisites for such controlled licenses.

PROPER ZONING OF BUSINESS ADDRESS REQUIRED. Each designated business location must be approved by the City of Birmingham Department of Planning, Engineering and Permits, pursuant to the requirements of Ordinance No. 90-130, as amended, before a City business license can be issued. In the event that your business relocates from one address within the City to another address within the City, the new business location must be approved before a City business license can be issued or renewed.

HOME OCCUPATIONS/HOME OFFICES. Each applicant for a business license who plans to operate his or her business from a residence within the City of Birmingham must execute a "Home Occupation Certificate of Agreement" through the Department of Planning, Engineering and Permits before a City business license can be issued. A copy of the properly executed agreement must be presented to the Revenue Division at the time of making application for licensing. In the event that previously approved home office relocates from one address within the City to another address within the City, the new home office business location must be approved before a City business license can be issued or renewed. It is required, therefore, that applications for home occupations/home offices be made **in person** at the office of the Tax and License Administration (Revenue) Division located at 710 North 20th Street, Room TL-100, City Hall, Birmingham, AL 35203.

ISSUANCE OF YOUR CITY TAXPAYER IDENTIFICATION NUMBER. Once your fully completed ATC form is received by the Finance Department, your location is properly zoned, and you have submitted all required documentation with your application form, you will be issued a City of Birmingham TAXPAYER IDENTIFICATION NUMBER. This number is to be used to report all City tax and license liabilities to the City of Birmingham Finance Department. If you have more than one business location, it is assumed that you will file applicable consolidated returns for Sales Tax, Occupational Tax, Sellers or Consumers Use Tax, and Lease Tax. Generally, however, each business location requires the purchase of a separate business license.

GROSS RECEIPTS LICENSES AND NINETY (90) DAY AFFIDAVITS. All gross-receipts based license amounts are calculated on twelve (12) months of actual or annualized gross receipts. New gross-receipts based businesses are generally issued a business license in a **minimum** amount at the time of application. After the first ninety (90) days of business, a sworn affidavit attesting to the gross receipts of the business for the first ninety days must be executed. The gross receipts information will be annualized (projected for the twelve month period), and will provide the basis for calculating the actual business license liability for the current year and, in some instances, for the second year of operation. Any applicable business license amounts previously paid will be deducted from the actual business license liability, and you will be billed for any balance due.

CHANGES OF OWNERSHIP; MERGER; ACQUISITION OF AN EXISTING BUSINESS. If you are currently making application for a City of Birmingham business license or new City of Birmingham Taxpayer Identification Number as a result of the sale or purchase of a business, a change of ownership, merger, or other acquisition of a business previously registered to do business in the City of Birmingham, you **must** provide information relating to the sale, purchase, merger, change of ownership, or acquisition in the relevant section on the ATC form.

NO PRORATION OF LICENSE RESULTING FROM ABANDONMENT OR DISCONTINUANCE OF BUSINESS. There is no provision for the proration of any business license taxes as a result of the abandonment or discontinuance of a business.

LICENSE TO BE EXHIBITED, DISPLAYED, OR POSTED. Each license issued by the Finance Department shall be posted in a conspicuous place where such business or occupation is carried on, and the holder of such license shall immediately show such license to the department's designated agent, or to any police officer of the City upon being so requested by such agent or officer. Failure to exhibit, display or post such license as required by City ordinance shall be unlawful. Where a license decal or sticker is required to be affixed to any machine or vehicle, it shall also be the duty of each such licensee to attach and to keep securely attached such decal or sticker to such vehicle or machine in a conspicuous place.

NON-PROFIT ORGANIZATIONS. Non-profit organizations which have been granted exemptions from business license taxation by specific Acts of the Alabama Legislature are exempt from City license taxes. The legislative act or a copy thereof must be submitted to the Tax and License Administration (Revenue) Division in order to be eligible for such exemption. Non-profit organizations are **NOT** automatically exempt from the provisions of the City of Birmingham Business License Code by virtue of having qualified for non-profit status on the federal income tax level under the provisions of USC 501(c)(3).

REQUEST FOR RULING ON DETERMINATION OF TAXATION. Any taxpayer or applicant may request a ruling on the determination of whether amounts of gross sales, or gross receipts of his/her business are subject to the license tax, or are not to be used as a measure of the license taxes due and payable as levied by the Business License Code of the City of Birmingham. Such requests shall be made in writing to the Finance Department, and shall contain all pertinent facts relating to the item(s) in question.

CONFIDENTIALITY OF APPLICATIONS AND TAX RETURNS. Information supplied to the department in the form of applications and tax returns is subject to the confidentiality provisions outlined in Ordinance No. 97-183, "The Business License Code of the City of Birmingham", Article II, Section 14.